

<p><b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p><b>DOUGLAS B. MENDELSON,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>JEFFERSON COUNTY BOARD OF EQUALIZATION.</b></p>	<p><b>Docket No.: 67110</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on February 25, 2016, Debra A. Baumbach and Diane M. DeVries presiding. Petitioner appeared *pro se*. Respondent was represented by Casie Stokes, Esq. Petitioner is protesting the 2015 actual value of the subject property.

Subject property is described as follows:

**1201 N. Ford Street, Golden, Colorado  
Jefferson County Schedule No. 214011**

The subject property consists of a bi-level style home of combination construction built in 1965. It has a total square footage of 1,866 with 1,209 square feet on the main level and 657 square feet on the garden level. The garden level is 100% finished. There are four bedrooms and two baths. There is an under-garage on the garden level. In addition, there is a covered porch. The lot size is 27,922 square feet or .641 of an acre. The subject lot is comprised of two lots that were merged into one for assessment purposes.

Petitioner is requesting an actual value of \$328,412 for the subject property for tax year 2015. Respondent assigned a value of \$424,000 for the subject property for tax year 2015.

Petitioner presented a copy of a comparable sales grid which was used by the County at the Board of Equalization level of appeal (Petitioner's Exhibit 9). Petitioner argued that the three

comparable sales used by the County showed an increase in value averaging 11.5% while his home increased in value by 34%.

Petitioner presented a market approach consisting of three comparable sales ranging in sale price from \$300,000 to \$350,000 and in size from 1904 to 2193 square feet. Price per square foot ranged from \$157.56 to \$160.85 for an average of \$160.37. By applying \$160.37 per square foot to the subject square footage of 1,866, Petitioner concluded to a total value of \$299,250.42 for the subject. Petitioner believes that after adding the true value of the north lot and after considering the potential negative effect of flooding, fair actual value of the subject should be \$328,412.

Petitioner testified that he made square footage adjustments and time trend adjustments to the sales to determine an average price per square foot for the comparables. When the Board requested Petitioner to explain the mathematical calculations behind his requested value of \$328,412, Petitioner was unable to explain his methodology and conceded that he has made errors in his calculations.

Petitioner argues that his property value is negatively affected by the possibility of a flood due to the poor drainage plan approved by the City of Golden. According to Petitioner, the subject was flooded twice in the past. A sump pump has been installed underneath Petitioner's drive way by the City at the City's own expense (cost of over \$35,000). Petitioner stated that independent appraisers believe that the subject is permanently devalued by at least \$30,000 due to the possibility of future flooding therefore decreasing the market value of the subject property as compared to other homes in the neighborhood.

Petitioner is requesting a 2015 actual value of \$328,412 for the subject property.

Respondent presented a value of \$424,000 for the subject property based on the market approach.

Respondent presented three comparable sales ranging in sale price from \$340,000 to \$374,000 and in size from 1,599 to 1,816 square feet. After adjustments were made, the sales ranged from \$415,800 to \$430,050.

Loretta I. Barela, Certified Residential Appraiser for the Jefferson County Assessor's Office, testified that Petitioner claimed that his property has been valued using homes in Mesa Meadows instead of homes in the Golden Proper neighborhood where the subject is located. She stated that all her three comparable sales were within the Golden Proper neighborhood. Respondent referred the Board to the location map of the comparables (Respondent's Exhibit A, at page 13) showing that Respondent's Comparable One was located around the corner from Petitioner's home and Comparable Three just a few houses down from Petitioner's home. All of Respondent's sales were located within the subject's Golden Proper neighborhood.

Respondent's witness provided the Board with the City of Golden Council Memorandum of August 27, 2008 which discusses the Doug Mendelson Pump Station. There were two floods (in 2003 and 2004) after the construction of Golden Pond Retirement home. After the installation of the

detention pond and cleaning out the culverts that were full of debris. there have been no further flooding incidents. In addition, the City of Golden installed a sump pump station on the subject property at a cost of over \$35,000. According to Respondent, the flood risk at the subject property was addressed by the completion of the detention facility at the Golden Pond and the sump pump was a layer of an added protection that assured that the subject would never experience flooding similar to one in 2004.

Respondent assigned an actual value of \$424,000 to the subject property for tax year 2015.

Petitioner presented insufficient probative evidence and testimony to prove that the subject property was incorrectly valued for tax year 2015.

The Board determined that Respondent correctly applied Colorado Revised Statutes and Assessor Reference Library in valuing the subject property for tax year 2015.

The Board believes that Respondent has addressed Petitioner's concerns and has adequately adjusted for these concerns. The Board was persuaded by Respondent's comparable sales analysis. Respondent selected comparables within the subject's neighborhood in close proximity to the subject. All comparable sales took place within the statutory base period. The Board found that Respondent has made accurate adjustments to comparables (time, market, land, size, age, garage, air conditioning, etc.). Like the subject, all of Respondent's comparables were bi-level design.

Petitioner's method of valuing the subject property is not an acceptable appraisal practice. When questioned by the Board, Petitioner was unable to provide explanation of his calculation in arriving to the subject's final value. Further, the Board was not convinced that Petitioner has used appropriate adjustments in his analysis.

Finally, the Board was not convinced that the location of the sump pump on the subject property decreased the subject's value by \$30,000. Petitioner did not present any market data or other reliable evidence to support such an adjustment.

### **ORDER:**

The petition is denied.

### **APPEAL:**

If the decision of the Board is against Petitioner, Petitioner may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provisions of Section 24-4-106(11), C.R.S. (commenced by the filing of a notice of appeal with the Court of Appeals within forty-nine days after the date of the service of the final order entered)

If the decision of the Board is against Respondent, Respondent. upon the recommendation of

the Board that it either is a matter of statewide concern or has resulted in a significant decrease in the total valuation of the respondent county, may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provisions of Section 24-4-106(11), C.R.S. (commenced by the filing of a notice of appeal with the Court of Appeals within forty-nine days after the date of the service of the final order entered).

In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law within thirty days of such decision when Respondent alleges procedural errors or errors of law by the Board.

If the Board does not recommend its decision to be a matter of statewide concern or to have resulted in a significant decrease in the total valuation of the respondent county, Respondent may petition the Court of Appeals for judicial review of such questions within thirty days of such decision.

Section 39-8-108(2), C.R.S.

**DATED and MAILED** this 10th day of March 2016.

**BOARD OF ASSESSMENT APPEALS**

*Debra A. Baumbach*

Debra A. Baumbach

*Diane M. DeVries*

Diane M. DeVries

I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals.

*Milla Lishchuk*  
Milla Lishchuk

